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General Assembly

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Seventy-second session
Item 116 (e) of the preliminary list*
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of members of the Independent Audit Advisory Committee

Note by the Secretary-General

1. In its resolution 61/275, the General Assembly approved the terms of reference for the Independent Audit Advisory Committee and decided that it would comprise five members, to be appointed by the Assembly.

2. Paragraphs 3, 10, 11, 12 and 13 of the annex to resolution 61/275 provide as follows:

> 3. The Committee shall comprise five members, no two of whom shall be nationals of the same State, appointed by the General Assembly on the basis of equitable geographical representation, personal qualifications and experience.
>
> 10. All members of the Committee shall reflect the highest level of integrity and shall serve in their personal capacity, and they shall not seek or receive instructions from any Government in performing their duties. They shall be independent of the Board of Auditors, the Joint Inspection Unit and the Secretariat and shall not hold any position or engage in any activity that could impair their independence from the Secretariat or from companies that maintain a business relationship with the United Nations, in fact or perception.
>
> 11. All members of the Committee must have recent and relevant senior-level financial, audit and/or other oversight-related experience. Such experience should reflect, to the extent possible:

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(a) Experience in preparing, auditing, analysing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues faced by the United Nations, including an understanding of relevant accepted accounting principles;

(b) An understanding of and, if possible, relevant experience in the inspection, monitoring and evaluation and investigative processes;

(c) An understanding of internal control, risk management and procedures for financial reporting;

(d) A general understanding of the organization, structure and functioning of the United Nations.

12. Former senior United Nations Secretariat officials shall not be eligible for appointment to the Committee for five years following their separation from service. The members of the Committee shall not be eligible for appointment in the Secretariat for five years following the expiry of their terms.

13. Members of the Committee shall be nominated by Member States and shall be appointed by the General Assembly, preferably from a compendium of at least ten suitably qualified candidates, with due regard being paid to equitable geographic representation. Before nominating candidates, Member States are recommended to evaluate their candidates and attest to their qualifications on the basis of paragraph 11 above on the criteria for membership in the Committee through consultation with an international organization with relevant expertise in the functions performed by audit and oversight organizations, such as the International Organization of Supreme Audit Institutions, and to make this information available to Member States.

3. To facilitate the appointment of members of the Committee, the names of the candidates and other relevant information should be submitted to the Secretary-General. It is the understanding of the Secretary-General that regional groups are encouraged to present at least two candidates for appointment to the Committee and that each regional group will be entitled to one seat on the Committee.[1]

4. Paragraph 7 of the terms of reference for and criteria for membership in the Committee, contained in the annex to resolution 61/275, provides that members of the Committee shall be appointed and shall serve for three years, and can be reappointed for a second and final term of three years.

[1] See A/C.5/61/SR.58.

5. The current membership of the Committee is as follows:

Patricia **Arriagada** (Chile)**
Natalia A. **Bocharova** (Russian Federation)**
J. Christopher **Mihm** (United States of America)*
Maria Gracia **Pulido-Tan** (Philippines)**
Richard Quartei **Quartey** (Ghana)*

* Term of office expires on 31 December 2017.

** Term of office expires on 31 December 2019.

6. Given that the terms of office of Mr. Mihm and Mr. Quartey will expire on 31 December 2017, it will be necessary for the General Assembly, at its seventy-second session, to appoint two persons to fill the resulting vacancies. The persons so appointed will serve for a period of three years, beginning on 1 January 2018.

7. At previous sessions, the Fifth Committee submitted to the General Assembly a draft decision containing the names of the persons recommended for appointment. It is suggested that a similar procedure be followed at the seventy-second session.